



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

June 5, 1996

Mr. Nathan B. Rheinlander
County Attorney
Comal County
150 N. Seguin
New Braunfels, Texas 78130

OR96-0889

Dear Mr. Rheinlander:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 39617.

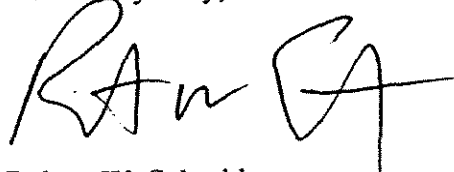
You sought an open records decision from this office as to whether certain records held by the Comal County Water Oriented Recreation District (the "district") are excepted from required public disclosure pursuant to sections 552.104 or 552.110 of the Government Code. Consequently, this office notified representatives of Canyon Marinas, Inc., that we received your request for an open records decision regarding taxes it had paid to the district. In our letter to Canyon Marinas, this office requested an explanation as to why the requested information should be withheld from public disclosure, with the caveat that its failure to provide such an explanation within a reasonable time would result in this office instructing you to disclose the information.

More than a month has elapsed since this office issued the notice, but Canyon Marinas has failed to provide this office with any explanation as to why the requested documents should not be released. Consequently, we have no basis for applying any exceptions to required public disclosure to this information.¹ See Open Records Decision

¹Although you raised section 552.104 of the Government Code as possible grounds for withholding the tax information, we note that this section is not intended to protect the proprietary interests of third parties. See Open Records Decision No. 592 (1991) at 8 *overruled on other grounds* by Open Records Decision No. 639 (1996). Because you have not demonstrated the applicability of this exception, we conclude it is inapplicable here.

No. 552 (1990). Because neither you nor representatives of Canyon Marinas have contended to this office that the requested information should be withheld, the district should release the information at this time. If you have any questions regarding this letter, please contact our office.

Yours very truly,

A handwritten signature in black ink, appearing to read 'RWS' followed by a stylized flourish.

Robert W. Schmidt
Assistant Attorney General
Open Records Division

RWS/RWP/rho

Ref.: ID# 39617

Enclosure: Submitted document

cc: Mr. E.R. Hedrick
16418 Chase Oak
San Antonio, Texas 78232
(w/o enclosure)

Mr. Joe D. Kercheville
President
Canyon Marinas, Inc.
H. C. 4, Box 220
Canyon Lake, Texas 78133
(w/o enclosure)